App F IX-4

Previous References (1954 55 Cm)

File No 31 - 54

Serial Nos 71, 102

Later References P 16E

MYSORE GOVERNMENT SECRETARIAT

Serial Nos 2

Part B for June 1955

SUBJECT

Grant of exemption from Payment of Show entertainment tax in respect of Racing Games in aid of Sports Club

WD 06701—GPB—25 000—11 8 54

L 3599/30 6 55

To The Deputy Commissioner Bangalore Dist

Directed that the activities of Sports Clubs Come under 8(1) (5) or (c) of the Act

(1)

[App F III 2

Mysore Government Secretariat | 7185/ME File No of 1954-55

Serial No

To

The D C Bangalore

Letter no Exemption 10: 136/54-55 dt 30-12-54 Solicites clarification whether Welfare Cinema morning shows and Music performances arranged in aid of Sports Clubs may be granted exemption on payment of Entertainment Tax

Submitted

1 The Mysore Amusement Tax Act defines Society that the Society includes a Company, institution, Club or Association of Persons by whatever name called The Sports Clubs come under the above definition the Club is therefore entitled to exemption provided the Conditions specified under Section 8 are satisfied

2 The Club is not established for purpose of Profit the object of the Club is to promote Sports activities which is educational in character If the Cinema shows are held in aid of such Clubs, the realisation thereof go to Philanthropic purpose S 8(1)(a) Music performances

NOTE —Contn shee

(2) Clarification as to whether benefit performances are liable to Entertainment Tax

File No 7185/ml of 19

Mysore Government Secretariat

Sl. No

have been exempted from payment of entertainment Tax in notification No. L 10972/CR 31 SA-65 Dated 9-12-52 the notification notification reads as follows:- "performances in aid of charities and non-profit making organisations devoted to the encouragement of music & music performances are held in aid of Sports Clubs, the object of the performances are Charitable or benevolent

In view of the above doubt Cinema shows and music performances held in aid of Sports Clubs are not liable to pay entertainment Tax, orders

(a) exemption is granted under the provisions of the Act

(b) 15/11/55 Rec 11/1

4) Of the realisations from any entertainment - are not made use of by the organisers for their benefit but made use of for helping another organisation, then the provisions Section 8 are complied with Then in such case the realisations will go to the benefit of the Sports club

Key K

CW
Pl examine and submit for section 8

Ch 7/11

Closed 21/11/55

(9) Clarification as to whether benefit performances are liable to entertainment Tax

File No 7185/mL 57 of 195

Mysore Government Secretariat

Serial No

8) The L C Bowjanne be to Clarification as to the exemption from payment of entertainment Tax in respect of Special Cinema show and Music performances arranged in the benefit of the Cubs and Law Opinion at Page 7 is in the affirmative. For orders R 38515 16-55 with a draft 9) Opinion of the Law Secy may be agreed to (Secy Rev Dept) 16

DISPATCHED for GHC no 1389/55 dt 1/6

Linked to GHC dt 29-55-5

10) I want the relevant decisions cited by the Law Secy to be extracted in the note to make it self-evident that the E T Act will come 16/6/55

C-W sent on E-1 Dept Calls

A Cy placed in bond file

11) An extract of the Section is read and explained as follows —

"8 (1) Exemptions The entertainments tax shall be charged on payments for admission to any entertainment where the Government are satisfied -

WD 07074—GPB—80 000—5 10 54

Clarification as to Whether benefit performances are liable to entertainment Tax

Serial No

(a) that the whole of the takings thereof are devloted to philanthropic, religious or charitable purposes without any charge on the takings for any expences of the entertainments, or

(b) that the entertainment is of a wholly educational character (any question on that point to be determined in the case of difference by the Government) or

(c) that the entertainment is provided for partly educational or partly scientific purposes by a Society, not conducted or established for profit, or

(d) that the entertainment is provided by a society which is established solely for the purpose of promoting the interest of the industry of agriculture, or the manufacturing industry, or some branch thereof, or the public health and which is not conducted for profit, and consists solely of an exhibition of the products of the Industry, or branch thereof, for promoting the interests of which the Society exists or of materials, machinery, appliances, or foodstuffs, used in the production of those products or of articles which are of material interest in connection with the questions relating to the public health, as the case may be

(2) The Government may, by general or special order, exempt any entertainment or class of entertainments from liability to the entertainment tax"

CATION SECRETARY 3930 11 JUN 955 BANGALORE

NOTE —Contn slee

Ref Para 10

616

Mem 7/6 — Bangalore 1 Dept 12

Clarification as to whether benefit performances are liable to entertainment Tax

File No 7185/J 57 of 195

Mysore Government Secretariat

Serial No

3) The Summon of Tax Secy at para 7 must be accepted & the amount accordingly

D 11 6 55

11/6

(Minister Edn) Also pl see

14) 15/6

FM

SECRET MYSORE 1 JUN 1955 3296

D' 16 6 55

16/6

15/- 18 6 55

18 6 55

OFFICE OF THE M... PUB HEALTH & ... GOVERNMENT 17 JUN No 139

EDUCATIONAL SECRETARY 15 JUN 1955 GOVERNMENT OF MYSORE

18 JUN 1955 GOVERNMENT OF MYSORE

16) Draft letter is put up

21/6 21/6

17) Issue

25/6

The Deputy Commissioner Bangalore

L 35792/Cm 31-54-10

Copy the Commissioner of Labour
Deputy Commissioner &
Town Police Bangalore

C S A

L 3593 603/A/30 6 55

070.4—GTD—80 000—5 10

Intimate that the exemption of Sports Clubs Cases under 80(2)(a) of the Act

4/8/55

Clarification as to whether benefit performance are liable to entertainment Tax

Mysore Government Secretariat | 7185/55 File No | of 195 | [App F III 2

7

Serial No

18) Ruling given is very important if approved, the letter dt 30-6-55 (5 pages) will be got printed and 200 spare copies obtained

Mg 7/7

19) Yes
9/7

20) It is proposed to include this order in the Entertainment Tax manual which is under print (vide file No 5240-A) for orders whether it is still necessary to get the Printed Copies

13/7

Mg 18/7

21) If this order is incorporated in the new Manual under print it is sufficient Pl take action to get this order incorporated in the Manual

27/7

22 This order has been included in the Manual under Print if approved this will be filed

28/7

Mg 28/7

This will be 'B' record

Yes

B
3/8/55

M 31 54 102

Mg

NOTE Contn sheet

File No of 19

Mysore Government Secretariat

Serial No

WD 0 041—(1I—8(CCC— 10 1

-Office of the Deouty Commissioner,
No Exemption No 136 Bangalore Dıstrict,
54-55 Bangalore, Dated the 30th December 19

From

Srı L Muniswamy, I A S ,
Deputy Commissioner,
Bangalore Dıstrict

To C M 31-54-71

The Secretary to the Government of Mysore,
Local Self-Govt and Plarning Departments,
Bangalore

Sir,

Subject Grant of exemption from payment of Entertainment Tax in respect of Morning Show Cinemas and Music performances arranged in aid of sports Clubs

***

Several Sports Clubs in the City are approaching this office for grant of exemption from payment of Entertainments Tax in respect of Special Cinema Shows and Music performances, arranged for the benefit of the Clubs Section 8(1) of the Mysore Amusements Tax Act '32' does not cover the grant of such permission under the law I am of the view that sports activities can be regarded as educational in character and deserve exemption It may therefore be clarified whether exemption from payment of Entertainment Tax may be granted for the promotion of sports and activities connected therewith

Yours faithfully,

(L MUNISWAMY)
DEPUTY COMMISSIONER,
BANGALORE DISTRICT

SAK/-

27 12 54

GOVERNMENT OF MYSORE

Mysore Government Secretariat,
Municipal Branch,
Dated, Bangalore, the 9th Decr 1954

No L 10972/CM 31-54-65

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section (8) of the Mysore Amusements Tax Act,1932, (Mysore Act No VIII of 1932) Government of Mysore are pleased to exempt the following classes of entertainments from liability to the entertainment tax, namely -

Performances in aid of charities and non-profit making organisations devoted to the encouragement of music

By Order and in the name of
the Rajpramukh,

Sd G V K Rao,

Secretary to Government,
L S G & Planning Departments

To

The Compiler, Mysore Gazette, for publication in the Gazette and sending 400 spare copies to the Municipal Branch of the Mysore Government Secretariat

Memo No L 10973-11096 dated 9-12-1954

Copy of the above is forwarded to

The Commissioner, Corporation of the City of Bangalore,
(through the Mayor)
" Commissioner for Local Self-Government in Mysore,
" Inspector General of Police in Mysore,
" Accountant-General, Mysore, Bangalore,
" Controller, State Accounts Department,
" Commissioner for Stamps in Mysore,
" Deputy Commissioners of Districts,
" President, Sanitary Board, K G F ,
" Municipal Commissioners of Mysore & Davangere City Municipalities (through the Presidents)
" Presidents of Town Municipal Councils,
for information

(V. Hanumanthappa)
for Secretary to Government,
L S G & Planning Departments

LNS 300 10/12,

(3)

THE MYSORE AMUSEMENTS TAX MANUAL

A Regulation to impose a tax on entertainments and other amusements

Exemptions 8 (1) The entertainments tax shall not be charged on payments for admission to any entertainment where the Government are satisfied -

(a) that the whole of the takings thereof are devoted to philanthropic, religious or charitable purposes without any charge on the takings for any expenses of the entertainments, or

(b) that the entertainment is of a wholly educational character (any question on that point to be determined in the case of difference by the Government), or

(c) that the entertainment is provided for partly educational or partly scientific purposes by a society, not conducted or established for profit, or

(d) that the entertainment is provided by a society which is established solely for the purpose of promoting the interest of the industry of agriculture, or the manufacturing industry, or some brach thereof or the public health and which is not conducted for profit, and consists solely of an exhibition of the products of the industry, or brach thereof, for promoting the interests of which the society exists or of materials, machinery, appliances, or foodstffs, used in the production of those products, or of article which are of material interest in connection with the questions relating to the public health as the case may be

Extract -

7183 507 (4)

Office of the Deputy Commissioner,
Bangalore District, Bangalore,
Dated the 12th April 1955

No Exemption No 136/54-55

To

The Secretary to Government

Local Self Government Department,

BANGALORE

Sir,

Sub - Grant of exemption from payment of entertainment tax in respect of Morning Show Cinemas in aid of ~~x~~ Sports Clubs

---

In inviting your kind reference to this office No Exemption 131/1954-55 dated 17-12-1954, seeking clarification on the point whether exemption from payment of Entertainment tax may be ~~giv~~ granted for the promotion of Sports and activities connected therewith, I request an early reply

Yours faithfully,

(L MUNISWAMY)
DEPUTY COMMISSIONER,
BANGALORE DISTRICT.

HR/

The connected file No. 7185/ml (CM 31/54-71) has been submitted to the Law Secretary on 8.2.55. This may kindly be referred to the Law Branch for confirmation

Asst Secy
Law Dept

of the issue of the Law Department dated 9.2.55 (6319/Law dated 9.2.55)

Law Secy Returned

PTO

S'07/2nd

Do Return of Ltr
drawn file for Ld Law Secretary
vide the awaited
Ld 30/5
27/5 Nil 28/5

(6)

Appendix F.G.—1]

SUBJECT Seeking Clarification as to whether benefit shows Performances like Cinema shows and Music Performances arranged in aid of Sports clubs are liable to any entertainment

Diary No of letter repld to 7185

16 Cms

Section CM

File No 31-5-4

Serial No 10)

Mysore Government Secretariat

( )

the 195

No L 3592/CM Dated 30-6-55

To The D C, Bangalore District, Bangalore

Date of issue

Signed by

Ref: Your letter on Exemption No 136 dated 30-12-1954

With reference to the above, I am directed to state that having regard to the wide scope of Section 8(1) of the Amusement Tax Act, the activities of the Sports clubs may be brought within the purview of

List of enclosures

Copied by

Examined by

WD 0 859—GPB—40 000—22 1-54

(7)

Section 8(1)(b) or (c)
of the Act

Memo No. 3593-103 Dated 30/6/58

Copy to the DCs of the Districts in Chhotanagpur
Contribs etc.

GOVERNMENT OF MYSORE (8)

Mysore Government Secretariat

No L 359 2/CA 31-54-102 *Dated Bangalore* 30-6- *1955*

FROM

The *Secretary to the Government of Mysore,*
Education & L.S.G.Departments.

To

The Deputy Commissioner,
Bangalore District, Bangalore.

Sir,

Subject:- Seeking clarification as to whether benefit shows like Cinema and music performances arranged in aid of Sports clubs are liable to pay entertainment.

Reference - Your letter Ex.Exemption No. 136/54-55 dated 30-12-1954.

With reference to the above, I am directed to state that havin regard to the vide scope of section 6(1) of the Amusement Tax Act, the activities of the sports clubs may be brou ht within the purview of Section 6(1)(b) or (c) of the Act.

Yours faithfully,

(V.H[illegible]thappa)
for Secretary to Government,
Education & L.S.G.Departments.

PDY.16/28-6.

P.T.O.

Memo No.L. 3593-603/CM 31-54-102 Dt 30-6-54

Copy is forwarded to :-

1. The Commissioner for Local Self-Government in Mysore, Bangalore,
2. The Deputy Commissioners of other Districts including Bellary,
3. The Controller, State Accounts Department.

(V.Hanumanthappa)
For Secretary to Government,
Education & L.S.G.Departments.

N 7 Pages

C 8 Pages